

# EXHIBIT A

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

---

---

**SEC v. Global Finance et al.  
c/o S. Gregory Hays, Receiver  
3343 Peachtree Road, NE  
Suite 200  
Atlanta GA 30326**

**Receiver**  
**For the Period from 6/1/2009 to 6/30/2009**

July 10, 2009

Professional Services

|   | <u>Hrs/Rate</u>   | <u>Amount</u>     |
|---|-------------------|-------------------|
| S. Gregory Hays, CTP, CIRA                | 5.70<br>375.00/hr | 2,137.50          |
| <b>For professional services rendered</b> | <b>5.70</b>       | <b>\$2,137.50</b> |

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

---

---

**SEC v. Global Finance et al.**  
**c/o S. Gregory Hays, Receiver**  
**3343 Peachtree Road, NE**  
**Suite 200**  
**Atlanta GA 30326**

**Receiver**

**For the Period from 6/1/2009 to 6/30/2009**

July 10, 2009

Professional Services

|   | <b>Hours</b> | <b>Amount</b>     |
|---|--------------|-------------------|
| Accounting                                | 2.20         | 825.00            |
| Case Administration                       | 0.40         | 150.00            |
| Claims Administration & Objections        | 0.50         | 187.50            |
| Tax Issues                                | 2.60         | 975.00            |
| <b>For professional services rendered</b> | <b>5.70</b>  | <b>\$2,137.50</b> |

# Hays Financial Consulting, LLC

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

---

**SEC v. Global Finance et al.**  
**c/o S. Gregory Hays, Receiver**  
**3343 Peachtree Road, NE**  
**Suite 200**  
**Atlanta GA 30326**

**Receiver**

**For the Period from 6/1/2009 to 6/30/2009**

July 10, 2009

## Professional Services

|  |     |  | <u>Hrs/Rate</u>   | <u>Amount</u> |
|--|-----|--|-------------------|---------------|
| <b><u>Accounting</u></b>                             |     |  |                   |               |
| 6/22/2009  | SGH | Reviewed plans for the distribution.   | 0.50<br>375.00/hr | 187.50        |
| 6/25/2009  | SGH | Reviewed and responded to emails regarding the distribution.   | 0.40<br>375.00/hr | 150.00        |
| 6/26/2009  | SGH | Reviewed and analyzed the interim distribution. Drafted emails to team regarding [REDACTED]<br>Reviewed the analysis of distribution and letter to investors. Drafted emails to counsel.   | 0.50<br>375.00/hr | 187.50        |
| 6/30/2009  | SGH | Reviewed status of distribution and issues regarding which checks are to be sent by Federal Express.   | 0.30<br>375.00/hr | 112.50        |
|  | SGH | Reviewed checks for distribution and signed checks.  | 0.50<br>375.00/hr | 187.50        |
|  |     | <b>Subtotal</b>  | <hr/>             | <hr/>         |
|  |     |  | 2.20              | 825.00        |
| <b><u>Case Administration</u></b>                    |     |  |                   |               |
| 6/30/2009  | SGH | Reviewed letters from Level Par investors and assisted David Dantzler in [REDACTED] Drafted email to Tim McCole.   | 0.40<br>375.00/hr | 150.00        |
|  |     | <b>Subtotal</b>  | <hr/>             | <hr/>         |
|  |     |  | 0.40              | 150.00        |
| <b><u>Claims Administration &amp; Objections</u></b> |     |  |                   |               |
| 6/22/2009  | SGH | Telephone calls from investors.  | 0.30<br>375.00/hr | 112.50        |
| 6/25/2009  | SGH | Telephone call from investor regarding distribution.   | 0.20<br>375.00/hr | 75.00         |
|  |     | <b>Subtotal</b>  | <hr/>             | <hr/>         |
|  |     |  | 0.50              | 187.50        |
| <b><u>Tax Issues</u></b>                             |     |  |                   |               |
| 6/23/2009  | SGH | Reviewed analysis of the distribution. Drafted email to Scott Askue, Dick Atcheson and David Dantzler regarding [REDACTED] Met with Dick Atcheson and discussed same. Reviewed documents filed with tax returns, bar date and other documents. Reviewed and responded to emails from David Dantzler regarding [REDACTED] | 2.00<br>375.00/hr | 750.00        |

|           |     |   | <u>Hrs/Rate</u>   | <u>Amount</u>     |
|-----------|-----|---|-------------------|-------------------|
| 6/24/2009 | SGH | Discussed issues with Dick Atcheson regarding tax matters.  | 0.30<br>375.00/hr | 112.50            |
| 6/25/2009 | SGH | Reviewed issues regarding the reserve required for tax issues. Reviewed and responded to emails from David Dantzler, Scott Askue and Dick Atcheson regarding [REDACTED] | 0.30<br>375.00/hr | 112.50            |
|           |     | Subtotal  | 2.60              | 975.00            |
|           |     | <b>For professional services rendered</b>   | <b>5.70</b>       | <b>\$2,137.50</b> |

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

---

---

**SEC v. Global Finance et al.  
c/o S. Gregory Hays, Receiver  
3343 Peachtree Road, NE  
Suite 200  
Atlanta GA 30326**

**Receiver**

**For the Period from 7/1/2009 to 7/31/2009**

August 10, 2009

Professional Services

|   | <u>Hrs/Rate</u>   | <u>Amount</u>     |
|---|-------------------|-------------------|
| S. Gregory Hays, CTP, CIRA                | 3.20<br>375.00/hr | 1,200.00          |
| <b>For professional services rendered</b> | <b>3.20</b>       | <b>\$1,200.00</b> |

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

---

---

**SEC v. Global Finance et al.**  
**c/o S. Gregory Hays, Receiver**  
**3343 Peachtree Road, NE**  
**Suite 200**  
**Atlanta GA 30326**

**Receiver**

**For the Period from 7/1/2009 to 7/31/2009**

August 10, 2009

**Professional Services**

|   | <b>Hours</b> | <b>Amount</b>          |
|---|--------------|------------------------|
| Case Administration                       | 0.80         | 300.00                 |
| Investor Communications and Reporting     | 2.20         | 825.00                 |
| Tax Issues                                | 0.20         | 75.00                  |
| <b>For professional services rendered</b> |              | <b>3.20 \$1,200.00</b> |

# Hays Financial Consulting, LLC

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

---

**SEC v. Global Finance et al.**  
**c/o S. Gregory Hays, Receiver**  
**3343 Peachtree Road, NE**  
**Suite 200**  
**Atlanta GA 30326**

**Receiver**

**For the Period from 7/1/2009 to 7/31/2009**

August 10, 2009

## Professional Services

|   |     |  | <u>Hrs/Rate</u>   | <u>Amount</u>     |
|---|-----|--|-------------------|-------------------|
| <b><u>Case Administration</u></b>                   |     |  |                   |                   |
| 7/2/2009  | SGH | Reviewed and updated project list. Drafted emails to Charles Burnett regarding [REDACTED] Drafted email to David Dantzler regarding [REDACTED]   | 0.80<br>375.00/hr | 300.00            |
|   |     | Subtotal   | 0.80              | 300.00            |
| <b><u>Investor Communications and Reporting</u></b> |     |  |                   |                   |
| 7/2/2009  | SGH | Reviewed and edited letter to investors who had sent a letter to the court.  | 0.40<br>375.00/hr | 150.00            |
| 7/6/2009  | SGH | Reviewed and edited letter to the Level Par investors. Drafted email to Charles Burnett and David Dantzler regarding [REDACTED]  | 0.40<br>375.00/hr | 150.00            |
| 7/7/2009  | SGH | Reviewed and responded to emails from counsel regarding [REDACTED] Reviewed email regarding the tax issues and revising the letter to three investors.   | 0.20<br>375.00/hr | 75.00             |
| 7/8/2009  | SGH | Reviewed final draft of letter to Level Par investors. Drafted email to John Sullivan.   | 0.30<br>375.00/hr | 112.50            |
| 7/10/2009   | SGH | Telephone call from John Sullivan regarding next distribution and tax issues (.2). Drafted email to counsel regarding [REDACTED] (.2). Reviewed [REDACTED] [REDACTED] and forwarded to counsel (.2). | 0.60<br>375.00/hr | 225.00            |
| 7/24/2009   | SGH | Reviewed letter to Judge Schell from Level Par investor Tim Wijt. Reviewed and responded to emails from David Dantzler regarding [REDACTED]  | 0.30<br>375.00/hr | 112.50            |
|   |     | Subtotal   | 2.20              | 825.00            |
| <b><u>Tax Issues</u></b>                            |     |  |                   |                   |
| 7/10/2009   | SGH | Reviewed email from Neal Brown regarding tax issues. Considered issues and actions and forwarded to Dick Atcheson and Scott Askue.   | 0.20<br>375.00/hr | 75.00             |
|   |     | Subtotal   | 0.20              | 75.00             |
| <b>For professional services rendered</b>           |     |  | <b>3.20</b>       | <b>\$1,200.00</b> |